

accomplishes the same purpose. Therefore, it is not necessary for me to sign House Bill 548.

Sincerely,  
Parris N. Glendening  
Governor

**House Bill No. 548**

AN ACT concerning

**Sales and Use Tax - Supplies Supporting Breast-Feeding**

FOR the purpose of exempting from the sales and use tax the sale of tangible personal property that is manufactured for the purpose of initiating, supporting, or sustaining breast-feeding.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 11-211(b)(17) and (18)

Annotated Code of Maryland

(1997 Replacement Volume and 2000 Supplement)

BY adding to

Article - Tax - General

Section 11-211(b)(19)

Annotated Code of Maryland

(1997 Replacement Volume and 2000 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

**Article - Tax - General**

11-211.

(b) The sales and use tax does not apply to a sale of:

(17) a wig or hairpiece needed as a result of documented medical or surgical treatment; [or]

(18) nicotine patches, nicotine gum, or any other product intended for use as an aid in tobacco use cessation and approved by the United States Food and Drug Administration for that purpose[.]; OR

(19) TANGIBLE PERSONAL PROPERTY THAT IS MANUFACTURED FOR THE PURPOSE OF INITIATING, SUPPORTING, OR SUSTAINING BREAST-FEEDING, INCLUDING BREAST PUMPS, BREAST PUMP KITS, NIPPLE ENHANCERS, BREAST SHIELDS, BREAST SHELLS, SUPPLEMENTAL NURSING SYSTEMS, SOFTCUP FEEDERS, FEEDING TUBES, BREAST MILK STORAGE BAGS, PERIODONTAL SYRINGES, FINGER FEEDERS, HABERMAN FEEDERS, AND PURIFIED LANOLIN.